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**STATE AND LOCAL  
SALES AND USE TAX REPORT**

**2004**

**Wisconsin Department of Revenue  
Division of Research and Policy  
August 2005**

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This report is available on the Wisconsin Department of Revenue website at  
<http://www.dor.state.wi.us/>

## **STATE AND LOCAL SALES AND USE TAX REPORT 2004**

This report shows by North American Industry Classification System (NAICS) code:

1. State sales and use taxes and numbers of taxpayers.
2. Baseball park district sales and use taxes and numbers of taxpayers.
3. Football stadium district sales and use taxes and numbers of taxpayers.
4. County sales and use taxes by county and numbers of taxpayers.

In addition, the report shows total Premier Resort Area Taxes by municipality.

The data are for sales that occurred in calendar year 2004, and were obtained from Wisconsin sales and use tax returns filed with the Wisconsin Department of Revenue. Premier resort area taxes are shown for calendar years 2001 through 2004.

The state sales and use tax table shows the number of sales tax filers and state sales and use taxes. The baseball park district and the football stadium district sales and use tax tables show sales and use taxes distributed to the Southeast Wisconsin Professional Baseball Park District and the Green Bay/Brown County Professional Football Stadium District, respectively. The premier resort area tax table shows premier resort area taxes in 2001 through 2004 for the three municipalities that impose the tax. The county sales and use tax table shows, for the 57 counties that imposed the tax in 2004, the number of filers and county sales and use taxes.

The Executive Office of the President, Office of Management and Budget, published the North American Industry Classification System (NAICS) in 1997 to replace and update the 1987 Standard Industrial Classification (SIC) Manual. NAICS is designed for federal data collection, statistical and analytical purposes; uses of the codes for administrative, regulatory or tax purposes were not considered in the development of the system.

NAICS groups business establishments based on the activities in which they are primarily engaged. NAICS covers the entire economy, classifying activities into 20 sectors and 1,170 industries. The U.S. Bureau of the Census publishes information about NAICS, including links to definitions of industry codes, on its website at <http://www.census.gov/epcd/www/naics.html>.

The Wisconsin Department of Revenue uses a subset of NAICS codes to classify businesses. When a business registers for Wisconsin business taxes, it selects the NAICS code that best describes its business activities. The codes used by the Department of Revenue are included in the Instructions for the Department's Business Tax Registration form (form BTR-101). The form and instructions are available online at <http://www.dor.state.wi.us/forms/sales/index.html>.

When the Wisconsin Department of Revenue implemented a new sales tax processing system in 2002, existing businesses were converted from SIC to NAICS codes according to a conversion table published by the U.S. Office of Management and Budget. Since the NAICS created new codes and is more detailed than the SIC, a business may have been misclassified in the conversion from SIC to NAICS. In addition, a business may evolve over time such that another NAICS code would be more accurate than the NAICS code (or SIC code) originally selected. For these reasons, caution should be exercised in using the data as a measure of economic activity for a particular NAICS code.

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Table 1 shows the total sales and use tax rate in each county in 2004 and the date the taxes were imposed. In 2004:

- 11 counties had a total rate of 5% (5% state sales and use tax)
- 2 counties had a total rate of 5.1% (5% state and 0.1% baseball park district sales and use tax).
- 56 counties had a total rate of 5.5% (5% state and 0.5% county sales and use tax, excepting Brown County, where the 0.5% rate is the football stadium tax).
- 3 counties had a total rate of 5.6% (5% state, 0.1% baseball park district and 0.5% county sales and use tax).

Lake Delton, Wisconsin Dells and Bayfield impose the 0.5 % premier resort area tax.

**TABLE 1**  
**WISCONSIN SALES AND USE TAXES, 2004**

County	County Tax Imposed	Total Rate	County	County Tax Imposed	Total Rate
Adams	1/1/1994	5.5%	Marathon	4/1/1987	5.5%
Ashland	4/1/1988	5.5%	Marinette	10/1/2001	5.5%
Barron	4/1/1986	5.5%	Marquette	4/1/1989	5.5%
Bayfield	4/1/1991	5.5%	Menominee		5.0%
Brown (FB)		5.5%	Milwaukee (BB)	4/1/1991	5.6%
Buffalo	4/1/1987	5.5%	Monroe	4/1/1990	5.5%
Burnett	4/1/1989	5.5%	Oconto	7/1/1994	5.5%
Calumet		5.0%	Oneida	4/1/1987	5.5%
Chippewa	4/1/1991	5.5%	Outagamie		5.0%
Clark		5.0%	Ozaukee (BB)	4/1/1991	5.6%
Columbia	4/1/1989	5.5%	Pepin	4/1/1991	5.5%
Crawford	4/1/1991	5.5%	Pierce	4/1/1988	5.5%
Dane	4/1/1991	5.5%	Polk	4/1/1988	5.5%
Dodge	4/1/1994	5.5%	Portage	4/1/1989	5.5%
Door	4/1/1988	5.5%	Price	1/1/1993	5.5%
Douglas	4/1/1991	5.5%	Racine (BB)		5.1%
Dunn	4/1/1986	5.5%	Richland	4/1/1989	5.5%
Eau Claire	1/1/1999	5.5%	Rock		5.0%
Florence		5.0%	Rusk	4/1/1987	5.5%
Fond du Lac		5.0%	Saint Croix	4/1/1987	5.5%
Forest	4/1/1995	5.5%	Sauk	4/1/1992	5.5%
Grant	4/1/2002	5.5%	Sawyer	4/1/1987	5.5%
Green	1/1/2003	5.5%	Shawano	4/1/1990	5.5%
Green Lake	7/1/1999	5.5%	Sheboygan		5.0%
Iowa	4/1/1987	5.5%	Taylor	7/1/1999	5.5%
Iron	4/1/1991	5.5%	Trempealeau	10/1/1995	5.5%
Jackson	4/1/1987	5.5%	Vernon	1/1/1997	5.5%
Jefferson	4/1/1991	5.5%	Vilas	4/1/1988	5.5%
Juneau	4/1/1992	5.5%	Walworth	4/1/1987	5.5%
Kenosha	4/1/1991	5.5%	Washburn	4/1/1991	5.5%
Kewaunee		5.0%	Washington (BB)	1/1/1999	5.6%
La Crosse	4/1/1990	5.5%	Waukesha (BB)		5.1%
Lafayette	4/1/2001	5.5%	Waupaca	4/1/1989	5.5%
Langlade	4/1/1988	5.5%	Waushara	4/1/1990	5.5%
Lincoln	4/1/1987	5.5%	Winnebago		5.0%
Manitowoc		5.0%	Wood	1/1/2004	5.5%

FB indicates 0.5% football stadium tax imposed 11/1/00.

BB indicates 0.1% baseball park tax imposed 1/1/96.

## **1. STATE SALES AND USE TAX BY NAICS CODE, 2004**

State sales and use taxes, including interest and penalties, totaled \$3,880,285,928 for taxable sales and purchases in calendar year 2004. Since sales and use taxes fall primarily on tangible personal property sold to final consumers, businesses classified in retail trade accounted for most sales tax—60% of total state sales taxes and 53% of registered filers.

Table 2 shows the number of filers and the amount of state tax for each NAICS code.

### **Number of Filers**

"Number of Filers" is the number of businesses in a NAICS code that filed a sales and use tax return in 2004.

Since "occasional sales" are sales by individuals who do not hold a seller's permit, these sellers are categorized as "miscellaneous and unclassified". Occasional sales include sales by one individual to another of used motor vehicles, boats, snowmobiles, mobile homes 45 feet or less in length, trailers, semi-trailers, all-terrain vehicles and aircraft. Use tax is collected when the vehicle is registered with the state.

### **Total Taxes**

"Total" is the amount of state sales and use tax paid, including interest and penalties. It does not include the "retailer's discount", which is the amount sellers are permitted to retain for collecting the tax.



**TABLE 2**  
**WISCONSIN SALES AND USE TAXES BY NAICS, 2004**

NAICS	Descriptions	No. Filers	Total
11	Agricultural, Forestry, Hunting, & Fishing	710	\$3,564,628
233-235	Construction	4,637	95,501,445
221, 454	Utilities & Other Fuel Dealers	241	222,310,809
	<b>SUBTOTAL: INFORMATION &amp; COMMUNICATIONS</b>	<b>1,706</b>	<b>\$256,233,862</b>
511	Publishing	653	15,119,145
512	Motion Picture, Video, & Sound Industries	117	2,221,708
513, 5141	Broadcasting, Telecommunications & Information Services	936	238,893,008
	<b>SUBTOTAL: MANUFACTURING</b>	<b>5,879</b>	<b>\$137,266,676</b>
311, 312	Food, Beverage & Tobacco Manufacturing	142	3,009,476
21, 32	Raw Materials Manufacturing, including Quarrying	1,081	33,622,228
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	377	12,430,807
33	Mechanical, Machinery, Industrial & Other Manufacturing	4,279	88,204,165
	<b>SUBTOTAL: RETAIL</b>	<b>74,877</b>	<b>\$2,334,413,051</b>
722	Food Services & Drinking Places (Restaurants & Bars)	14,055	300,979,544
711	Performing Arts, Spectator Sports & Related Industries	774	17,474,802
713	Amusement, Gambling, Recreation Industries	1,305	20,891,998
441	Automobiles & Other Motor Vehicles	4,110	473,272,598
447100	Gasoline Stations (including convenience stores with gas)	1,732	59,167,593
448	Clothing & Accessories Stores	2,566	116,162,519
443	Electronic & Appliance Stores	1,153	70,359,213
445	Food & Beverage Stores	3,147	165,547,164
442, 444	Furniture & Home Furnishings Stores	5,298	316,675,328
446	Health & Personal Care Stores	622	31,522,688
451	Sporting Goods, Hobby, Book, & Music Stores	3,361	55,020,801
452, 453	General Merchandise Stores	1,334	372,771,784
453 et al.	Other Store Retailers	31,676	304,712,704
453, 454	Nonstore Retailers	3,744	29,854,316
	<b>SUBTOTAL: SERVICES</b>	<b>45,487</b>	<b>\$477,025,792</b>
721	Hotels, Motels & Other Traveler Accommodations	3,638	68,016,936
52, 55	Banking, Insurance and Other Finance Activities	546	15,553,246
561	Administrative & Support Services	1,312	18,302,584
62	Health Care and Social Assistance Services	1,378	5,309,441
812	Personal & Household Services	13,665	90,299,280
Various	Business Services	8,640	74,586,640
811	Repair & Maintenance Services	8,946	71,732,083
541	Professional Services	104	749,102
5413	Architectural, Engineering, & Related Services	126	887,298
5415	Computer System Services	2,403	40,406,740
54	Scientific & Other Services	674	4,816,882
532	Rental & Leasing Services	3,724	84,042,746
531	Real Estate Services (Rental, Management, Appraisal)	331	2,322,815
	<b>SUBTOTAL: WHOLESALE</b>	<b>4,511</b>	<b>\$196,413,016</b>
421	Durable Goods - Wholesale	3,087	173,415,439
422	Nondurable Goods - Wholesale	1,424	22,997,577
	<b>MISCELLANEOUS</b>	<b>3,028</b>	<b>\$157,556,649</b>
48	Transportation	410	5,011,855
	Miscellaneous & Unclassified	2,618	152,544,794
	<b>TOTAL</b>	<b>141,076</b>	<b>\$3,880,285,928</b>

## **2. BASEBALL PARK DISTRICT SALES AND USE TAX, 2004**

The baseball park district sales and use tax was authorized by 1995 Act 56. The effect of the Act was to impose a 0.1% sales and use tax in the 5 southeast counties of Milwaukee, Ozaukee, Racine, Washington, and Waukesha as of January 1, 1996. Under 1995 Act 56, the state retains a state administrative fee of 1.5% of tax collections.

Transactions in calendar year 2004 generated baseball park district sales and use taxes of \$24,309,804, net of state administrative fees. Baseball park district sales and use tax proceeds are distributed to the Southeast Wisconsin Professional Baseball Park District.

In 1998 the Department revised the sales and use tax return such that filers do not report baseball park district tax data by county.

Table 3 shows numbers of taxpayers and baseball district sales and use taxes in 2004.

**TABLE 3**  
**BASEBALL PARK DISTRICT SALES AND USE TAXES BY NAICS, 2004**

NAICS	Descriptions	No. Filers	Total
11	Agricultural, Forestry, Hunting, & Fishing	148	\$30,720
233, 235	Construction	1,343	542,851
221, 454	Utilities & Other Fuel Dealers	48	1,352,951
	<b>SUBTOTAL: INFORMATION &amp; COMMUNICATIONS</b>	<b>865</b>	<b>\$1,596,594</b>
511	Publishing	319	118,813
512	Motion Picture, Video, & Sound Industries	43	2,327
513, 5141	Broadcasting, Telecommunications & Information Services	503	1,475,455
	<b>SUBTOTAL: MANUFACTURING</b>	<b>2,627</b>	<b>\$819,661</b>
311, 312	Food, Beverage & Tobacco Manufacturing	46	14,296
21, 32	Raw Materials Manufacturing, including Quarrying	254	179,881
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	184	74,021
33	Mechanical, Machinery, Industrial & Other Manufacturing	2,143	551,462
	<b>SUBTOTAL: RETAIL</b>	<b>23,132</b>	<b>\$14,569,184</b>
722	Food Services & Drinking Places (Restaurants & Bars)	3,551	1,976,631
711	Performing Arts, Spectator Sports & Related Industries	197	146,113
713	Amusement, Gambling, Recreation Industries	287	102,453
441	Automobiles & Other Motor Vehicles	1,672	2,879,730
447100	Gasoline Stations (including convenience stores with gas)	543	322,061
448	Clothing & Accessories Stores	1,023	920,672
443	Electronic & Appliance Stores	391	555,045
445	Food & Beverage Stores	1,085	1,099,311
442, 444	Furniture & Home Furnishings Stores	1,446	1,514,183
446	Health & Personal Care Stores	200	314,250
451	Sporting Goods, Hobby, Book, & Music Stores	834	347,160
452, 453	General Merchandise Stores	362	2,106,471
453 et al.	Other Store Retailers	10,216	2,101,597
453, 454	Nonstore Retailers	1,325	183,508
	<b>SUBTOTAL: SERVICES</b>	<b>13,703</b>	<b>\$3,337,979</b>
721	Hotels, Motels & Other Traveler Accommodations	229	269,670
52, 55	Banking, Insurance and Other Finance Activities	175	132,828
561	Administrative & Support Services	495	144,594
62	Health Care and Social Assistance Services	467	42,952
812	Personal & Household Services	4,465	698,536
Various	Business Services	2,980	573,069
811	Repair & Maintenance Services	2,079	463,559
5411, 5412	Professional Services	43	11,106
5413	Architectural, Engineering, & Related Services	44	6,266
5415	Computer System Services	1,187	330,235
54	Scientific & Other Services	313	49,397
532	Rental & Leasing Services	1,126	603,549
531	Real Estate Services (Rental, Management, Appraisal)	100	12,219
	<b>SUBTOTAL: WHOLESALE</b>	<b>2,233</b>	<b>\$1,215,602</b>
421	Durable Goods - Wholesale	1,531	1,057,480
422	Nondurable Goods - Wholesale	702	158,123
	<b>MISCELLANEOUS</b>	<b>810</b>	<b>\$844,262</b>
48	Transportation	115	26,682
	Miscellaneous & Unclassified	695	817,580
	<b>TOTAL</b>	<b>44,909</b>	<b>\$24,309,804</b>

### **3. FOOTBALL STADIUM DISTRICT SALES AND USE TAX, 2004**

The football stadium district sales and use tax was authorized by 1999 Act 167. The effect of the Act was to impose a 0.5% sales and use tax in Brown County as of November 1, 2000. 1999 Act 167 specified a state administrative fee of 1.5% of tax collections.

Transactions in calendar year 2004 generated proceeds of \$20,709,463, net of state administrative fees. Football stadium district sales and use tax proceeds are distributed to the Green Bay/Brown County Professional Football Stadium District.

Table 4 shows numbers of taxpayers and baseball district sales and use taxes in 2004.

**TABLE 4**  
**FOOTBALL STADIUM DISTRICT SALES AND USE TAXES BY NAICS, 2004**

NAICS	Descriptions	No. Filers	Total
11	Agricultural, Forestry, Hunting, & Fishing	39	\$5,614
233, 235	Construction	527	565,386
221, 454	Utilities & Other Fuel Dealers	39	1,501,255
	<b>SUBTOTAL: INFORMATION &amp; COMMUNICATIONS</b>	<b>436</b>	<b>\$1,070,056</b>
511	Publishing	127	71,382
512	Motion Picture, Video, & Sound Industries	8	940
513, 5141	Broadcasting, Telecommunications & Information Services	301	997,734
	<b>SUBTOTAL: MANUFACTURING</b>	<b>1,143</b>	<b>\$858,312</b>
311, 312	Food, Beverage & Tobacco Manufacturing	22	17,697
21, 32	Raw Materials Manufacturing, including Quarrying	130	482,570
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	87	70,823
33	Mechanical, Machinery, Industrial & Other Manufacturing	904	287,221
	<b>SUBTOTAL: RETAIL</b>	<b>7,124</b>	<b>\$11,995,915</b>
722	Food Services & Drinking Places (Restaurants & Bars)	837	1,529,323
711	Performing Arts, Spectator Sports & Related Industries	33	363,198
713	Amusement, Gambling, Recreation Industries	89	100,364
441	Automobiles & Other Motor Vehicles	822	1,972,375
447100	Gasoline Stations (including convenience stores with gas)	148	265,077
448	Clothing & Accessories Stores	264	679,505
443	Electronic & Appliance Stores	145	400,108
445	Food & Beverage Stores	219	665,634
442, 444	Furniture & Home Furnishings Stores	555	1,375,868
446	Health & Personal Care Stores	57	123,567
451	Sporting Goods, Hobby, Book, & Music Stores	260	330,853
452, 453	General Merchandise Stores	125	2,191,510
453 et al.	Other Store Retailers	3,212	1,517,164
453, 454	Nonstore Retailers	358	481,368
	<b>SUBTOTAL: SERVICES</b>	<b>4,694</b>	<b>\$2,909,644</b>
721	Hotels, Motels & Other Traveler Accommodations	156	446,675
52, 55	Banking, Insurance and Other Finance Activities	86	104,756
561	Administrative & Support Services	181	102,497
62	Health Care and Social Assistance Services	143	72,531
812	Personal & Household Services	1,441	470,547
Various	Business Services	895	484,266
811	Repair & Maintenance Services	727	329,476
5411, 5412	Professional Services	10	1,561
5413	Architectural, Engineering, & Related Services	15	1,456
5415	Computer System Services	436	248,710
54	Scientific & Other Services	108	17,988
532	Rental & Leasing Services	476	626,317
531	Real Estate Services (Rental, Management, Appraisal)	20	2,865
	<b>SUBTOTAL: WHOLESALE</b>	<b>1,127</b>	<b>\$1,133,098</b>
421	Durable Goods - Wholesale	788	1,004,184
422	Nondurable Goods - Wholesale	339	128,914
	<b>MISCELLANEOUS</b>	<b>262</b>	<b>\$670,183</b>
48	Transportation	52	44,328
	Miscellaneous & Unclassified	210	625,855
	<b>TOTAL</b>	<b>15,391</b>	<b>\$20,709,463</b>

#### 4. PREMIER RESORT AREA TAX BY MUNICIPALITY, 2001 - 2004

The premier resort area tax was authorized by 1997 Act 27. Under the law, a qualifying municipality or county may impose a 0.5% tax on the gross receipts from the sale, lease or rental in the municipality or county of goods or services that are subject to the state sales tax and sold by specified tourism-related retailers. 1997 Act 27 also provided for a 3% administrative fee to be deducted from gross tax collections.

2001 Act 109 allowed the City of Bayfield to designate itself a premier resort area and levy the tax. 2001 Act 16 authorized the City of Eagle River to declare itself a premier resort area, however, it has not done so.

Table 5 shows distributions based on sales in calendar years 2001 through 2004.

**TABLE 5**  
**PREMIER RESORT AREA TAX BY MUNICIPALITY, 2001 - 2004**

	Village of Lake Delton	City of Wisconsin Dells	City of Bayfield
2001	\$826,469	\$398,394	
2002	\$1,071,356	\$451,338	
2003	\$1,211,459	\$495,156	\$47,433
2004	\$1,322,765	\$457,611	\$61,106

## **5. COUNTY SALES AND USE TAX BY NAICS CODE AND BY COUNTY, 2004**

Table 6 presents county sales and use tax information by NAICS code for the 57 counties that levied the tax in 2004. The most recent counties to enact a tax were Green County as of January 1, 2003 and Wood County as of January 1, 2004. The map on the following page shows the counties with county sales and use tax in 2004 and the year the tax took effect.

The reader is advised to exercise caution when using these data as indicators of economic activity in a county for the reasons noted on page 1.

### **Number of Filers**

"Number of Filers" is the number of businesses in a NAICS code that reported taxable sales in the county in 2004. A business with outlets in more than one county, such as a fast-food chain, is reported as one business in each county in which it operates but as only one business in Table 1, state sales and use taxes.

### **Total Taxes**

"Total" is the amount distributed to the county after deducting the retailer's discount, which compensates retailers for collecting and timely remitting the taxes, and the state administrative fee of 1.75%. 1999 Act 9 increased the state administrative fee from 1.5% to 1.75% of collections.

# COUNTIES WITH COUNTY SALES TAX AND YEAR TAX WAS IMPOSED

